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RECORDATION NO. 26089-M FILED

DEC 07 '10 -10 00 AM

**SURFACE TRANSPORTATION BOARD**

December 7, 2010

Chief  
Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of December 2, 2010, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 26089.

The name and address of the party to the enclosed document are:

**Lessor/Secured  
Party:**

Siemens Financial Services, Inc.  
1700 Wood Avenue South  
Iselin, New Jersey 08830

**[Lessee/Debtor:**

The Andersons Rail Operating I, LLC.  
(assignee of The Andersons, Inc.)  
480 West Dussel Drive  
Maumee, Ohio 43537]

Chief  
Section of Administration  
December 7, 2010  
Page 2

A description of the railroad equipment covered by the enclosed document is:

16 railcars RELEASED within the series AEX 007175 - AEX 007435 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem  
Enclosures

DEC 07 '10 -10 00 AM

## SURFACE TRANSPORTATION BOARD

769-1909.901

## PARTIAL RELEASE

KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services, Inc. hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

AEX 007175  
AEX 007190  
AEX 007193  
AEX 007196  
AEX 007279  
AEX 007287  
AEX 007327  
AEX 007333  
AEX 007334  
AEX 007344  
AEX 007353  
AEX 007376  
AEX 007392  
AEX 007395  
AEX 007428  
AEX 007435

The primary document(s) to which this PARTIAL release relates, are between Siemens Financial Services, Inc. (Lessor/Secured Party) and The Andersons, Inc., (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Number 26089, dated December 30, 2005.

IN WITNESS WHEREOF, Siemens Financial Services, Inc. has hereunto set its name, by its proper office thereunto duly authorized, this 2 day of December, 2010.

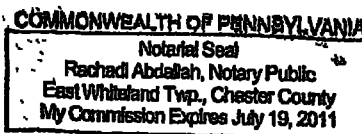
SIEMENS FINANCIAL SERVICES, INC.

By: Susan Gibson

STATE OF Pennsylvania  
COUNTY OF Chester ss

On this 02 day of December, 2010, personally appeared Susan Gibson, to me personally known, who, being duly sworn, did say that she is the Vice President, Portfolio Management of Siemens Financial Services, Inc., and that said instrument was signed by authority of its board of directors, and she/he acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: Rachadi Abdallah  
Notary Public



CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated:

12/7/10



Robert W. Alvord